Agency Records Disposition Schedule



Department: Department of Revenue

Section: Business Tax

Division: Taxation and Collection

Sub-Section:

TITLE: Tax Amnesty Records CUTOFF: Date of agreement

DESCRIPTION: Records of taxpayers who have applied for amnesty, who have filed a

return for each taxable period for which amnesty is requested, who have paid the entire balance and who agree to comply with state tax laws for the next ten years from the date of the agreement. Records include, but

are not limited to, amnesty application, letter to taxpayer and

return/payment information. Records maintained pursuant to Section

32.383 RSMo.

NOTES: The electronic system will retain record of participation.

DISPOSITION ACTION: Destroy

RETENTION: Years: 10 Months: 0 Days: 0

SERIES: 24545 SERIES STATUS: Approved APPROVAL DATE: 1/6/2021